



Mike Kadas  
Director

# Montana Department of Revenue



Steve Bullock  
Governor

November 25, 2015

Kevin Nelson  
PO Box 23107  
Billings, MT 59104

Mr. Nelson,

Below is a response to several questions regarding the Billings Downtown TIF that you had raised at the last Revenue and Transportation Interim Committee:

- Federal Courthouse – the new courthouse was built in 2011, splits two levy districts (2T3 and 2T3A), and it is 100% exempt. The courthouse had a taxable value, however, that contributed to the base in 2008 when it was a Montana-Dakota Utility building.
- How is it possible to have so much value coming from one building? The increase in value is a combination of various tax types including centrally assessed, real property, and personal property.
- More taxable value assessed in the TIF in 2009 than reported in 2010:

|                 | 2009    | 2010       |  |
|-----------------|---------|------------|--|
| Reported COV    | 510,265 | 2,741,273  |  |
| Recertify Today | 871,244 | 2,537,460* |  |
| Difference      | 360,979 | -203,813   |  |

The following Real/Personal Properties contributed to the 2009-2010 increase:

|                           | 2009      | 2010      | Difference |
|---------------------------|-----------|-----------|------------|
| First Interstate Bank     | 0         | 62,047    | 62,047     |
| Payne West Insurance      | 0         | 23,382    | 23,382     |
| Computers Unlimited       | 63,559    | 77,684    | 14,125     |
| CTA Architects            | 15,687    | 33,845    | 18,158     |
| US Bank                   | 17        | 15,335    | 15,318     |
| Zoot Properties LLC       | 136,714   | 153,690   | 16,976     |
| Montana Brewing Co.       | 0         | 9,594     | 9,594      |
| Western Security Bank     | 15,617    | 23,903    | 8,286      |
| McKenna Hotel Investments | 324,899   | 311,004   | -13,895    |
| Michael Development       | 282,002   | 273,608   | -8,394     |
| Misc Properties +/-       | 2,913,391 | 3,043,761 | 130,370    |
| Total Difference          | 3,751,886 | 4,027,853 | 275,967    |

- How do we reach \$3 million today in taxable value?

|   |           |
|---|-----------|
| 2009 Increment  | 871,244   |
| Additional taxable value from centrally assessed property | 1,390,249 |
| Value increases in Real Property and Personal Property    | 275,967   |
| Total   | 2,537,460 |

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- The following centrally assessed properties contributed to the increase in 2009 and 2010:

|                     | 2009    | 2010      | Difference |
|---------------------|---------|-----------|------------|
| BNSF                | 1,167   | 861       | -306       |
| Qwest Corp          | 0       | 114,008   | 114,008    |
| Mid Rivers          | 33      | 36        | 3          |
| MCI Communications  | 0       | 358       | 358        |
| Qwest Comm Corp     | 0       | 44,442    | 44,442     |
| Celco-Verizon       | 96,858  | 131,658   | 34,800     |
| AT&T Communications | 350,107 | 468,098   | 117,991    |
| WWC Holdings        | 0       | 35,409    | 35,409     |
| MTPCS-Cellular One  | 0       | 2,681     | 2,681      |
| AT&T Mobility       | 0       | 1,040,863 | 1,040,863  |
| Total:              | 448,165 | 1,838,414 | 1,390,249  |

\*Largest impact in 2010, many of these centrally assessed companies were not identified in this district for 2009.

I hope this information regarding the questions you raised regarding the Billings Downtown TIF at the last Revenue and Transportation Interim Committee is helpful.

Sincerely,



Mike Kadas  
Director



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### Detail Property Tax Information

**Disclaimer:** The tax information was updated on 11/29/2015. Please notify the Treasurer's Office of any inaccuracies. Online Tax Billing History is available from Tax Year 2000 forward. If you wish information for prior tax years contact the Treasurer's Office. [Pay Taxes Online](#)

Tax ID: A00056 Tax Year: 2009

2008 EXPANDED N 27 ST URB

| Code          | District                                  | 1st Half          | 2nd Half          | Total             |
|---------------|---|-------------------|-------------------|-------------------|
|               | 2008 EXPANDED N 27 ST URB (Levy District) | 104,929.16 P      | 104,929.16 P      | 209,858.32        |
| 2T3A          | 2008 EXPANDED N 27 ST URB                 | 14,171.04 P       | 14,171.03 P       | 28,342.07         |
| BACF          | BACF BLGS ARTERIAL CONST FEE              | 246.23 P          | 246.23 P          | 492.46            |
| BFHS          | BFHS BLGS FIRE HYD REAL                   | 2,429.76 P        | 2,429.76 P        | 4,859.52          |
| BLSW          | BLSW BILLINGS STORM SEWER                 | 221.20 P          | 221.20 P          | 442.40            |
| BS#1          | BS#1 BLGS STREET MAINT #1                 | 680.61 P          | 680.61 P          | 1,361.22          |
| L259          | 0259 BLGS LIGHT MAINT                     | 263.62 P          | 263.62 P          | 527.24            |
| TIDU          | TIDU TID - UNIVERSITY MILLAGE             | 137.65 P          | 137.64 P          | 275.29            |
| <b>Totals</b> |   | <b>123,079.27</b> | <b>123,079.25</b> | <b>246,158.52</b> |
| Date Paid     |   | 11/23/2009        | 05/21/2010        |                   |

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*First interstate Bank*



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Tax ID: A00056 Tax Year: 2010

2008 EXPANDED N 27 ST URB

| Code          | District                                  | 1st Half          | 2nd Half          | Total             |
|---------------|---|-------------------|-------------------|-------------------|
|               | 2008 EXPANDED N 27 ST URB (Levy District) | 105,932.09 P      | 105,932.09 P      | 211,864.18        |
| 2T3A          | 2008 EXPANDED N 27 ST URB                 | 15,680.79 P       | 15,680.78 P       | 31,361.57         |
| BACF          | BACF BLGS ARTERIAL CONST FEE              | 252.35 P          | 252.35 P          | 504.70            |
| BFHS          | BFHS BLGS FIRE HYD REAL                   | 2,416.59 P        | 2,416.59 P        | 4,833.18          |
| BLSW          | BLSW BILLINGS STORM SEWER                 | 221.20 P          | 221.20 P          | 442.40            |
| BS#1          | BS#1 BLGS STREET MAINT #1                 | 697.62 P          | 697.62 P          | 1,395.24          |
| L259          | 0259 BLGS LIGHT MAINT                     | 263.62 P          | 263.62 P          | 527.24            |
| TIDU          | TIDU TID - UNIVERSITY MILLAGE             | 148.31 P          | 148.30 P          | 296.61            |
| <b>Totals</b> |   | <b>125,612.57</b> | <b>125,612.55</b> | <b>251,225.12</b> |
| Date Paid     |   | 11/22/2010        | 05/23/2011        |                   |

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First interstate Bank



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Tax ID: A00795 Tax Year: 2009

2008 EXPANDED N 27 ST URB

| Code          | District                                  | 1st Half         | 2nd Half         | Total            |
|---------------|---|------------------|------------------|------------------|
|               | 2008 EXPANDED N 27 ST URB (Levy District) | 14,720.66 P      | 14,720.64 P      | 29,441.30        |
| 1346          | 1346 BLGS N BRDWY STREETSCAPE             | 2,565.71 P       | 2,503.58 P       | 5,069.29         |
| 2T3A          | 2008 EXPANDED N 27 ST URB                 | 1,988.18 P       | 1,988.15 P       | 3,976.33         |
| 4013          | 4013 BLGS PARK MAINT                      | 615.69 P         | 615.69 P         | 1,231.38         |
| BACF          | BACF BLGS ARTERIAL CONST FEE              | 147.74 P         | 147.74 P         | 295.48           |
| BFHS          | BFHS BLGS FIRE HYD REAL                   | 530.35 P         | 530.35 P         | 1,060.70         |
| BID1          | Business Improv Dist 1                    | 2,470.06 P       | 2,470.06 P       | 4,940.12         |
| BLGB          | BLGB BILLINGS GARBAGE                     | 1,513.50 P       | 1,513.50 P       | 3,027.00         |
| BLSW          | BLSW BILLINGS STORM SEWER                 | 132.72 P         | 132.72 P         | 265.44           |
| BS#1          | BS#1 BLGS STREET MAINT #1                 | 408.37 P         | 408.37 P         | 816.74           |
| L097          | 0097 BLGS LIGHT MAINT                     | 992.63 P         | 992.63 P         | 1,985.26         |
| TIDU          | TIDU TID - UNIVERSITY MILLAGE             | 19.32 P          | 19.30 P          | 38.62            |
| <b>Totals</b> |   | <b>26,104.93</b> | <b>26,042.73</b> | <b>52,147.66</b> |

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Tax ID: A00795 Tax Year: 2010

2008 EXPANDED N 27 ST URB

| Code          | District                                  | 1st Half         | 2nd Half         | Total            |
|---------------|---|------------------|------------------|------------------|
|               | 2008 EXPANDED N 27 ST URB (Levy District) | 13,719.29 P      | 13,719.29 P      | 27,438.58        |
| 1346          | 1346 BLGS N BRDWAY STREETSCAPE            | 2,451.84 P       | 2,400.00 P       | 4,851.84         |
| 2T3A          | 2008 EXPANDED N 27 ST URB                 | 2,030.72 P       | 2,030.71 P       | 4,061.43         |
| 4013          | 4013 BLGS PARK MAINT                      | 615.69 P         | 615.69 P         | 1,231.38         |
| BACF          | BACF BLGS ARTERIAL CONST FEE              | 151.41 P         | 151.41 P         | 302.82           |
| BFHS          | BFHS BLGS FIRE HYD REAL                   | 312.97 P         | 312.97 P         | 625.94           |
| BID1          | Business Improv Dist 1                    | 2,164.45 P       | 2,164.45 P       | 4,328.90         |
| BLGB          | BLGB BILLINGS GARBAGE                     | 1,653.00 P       | 1,653.00 P       | 3,306.00         |
| BLSW          | BLSW BILLINGS STORM SEWER                 | 132.72 P         | 132.72 P         | 265.44           |
| BS#1          | BS#1 BLGS STREET MAINT #1                 | 418.57 P         | 418.57 P         | 837.14           |
| L097          | 0097 BLGS LIGHT MAINT                     | 920.55 P         | 920.55 P         | 1,841.10         |
| TIDU          | TIDU TID - UNIVERSITY MILLAGE             | 19.21 P          | 19.20 P          | 38.41            |
| <b>Totals</b> |   | <b>24,590.42</b> | <b>24,538.56</b> | <b>49,128.98</b> |

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